



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**37 Pondera 0767 Heart Butte K-12 Schools**

#### 1226 Heart Butte K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,367,569.02	1,367,569.02	0.00	0.00	0.00	0.00
21XX Support Services - Students	39,128.21	39,128.21	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,345.84	14,345.84	0.00	0.00	0.00	0.00
222X Educational Media Services	80,750.10	80,750.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	213,638.50	213,638.50	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	251,385.95	251,385.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	152,458.53	1,733.92	150,724.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	560,444.86	546,444.86	0.00	14,000.00	0.00	0.00
27XX Student Transportation Services	122,869.17	119,411.57	0.00	3,457.60	0.00	0.00
31XX Food Services	138,713.49	138,713.49	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,758.15	13,758.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	159,862.33	80,743.93	0.00	79,118.40	0.00	0.00
4XXX Facilities Acquisition and Construction Services	86,598.32	0.00	0.00	86,598.32	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,782.22	0.00	0.00	23,782.22	0.00	0.00
<b>Totals</b>	3,225,304.69	2,867,623.54	150,724.61	206,956.54	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,225,304.69					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**		
	LE 1226 Heart Butte K-12 Schools	Indirect/Direct	150,724.61 / 2,867,623.54	5.26%				
Line B Preliminary Indirect Cost Rates		LE		2014	2015	2016	2017	2018
		1226 Heart Butte K-12 Schools		0.0363	0.0430	0.0436	0.0372	5.26%
Line C Approved Indirect Cost Rates		LE		2014	2015	2016	2017	2018
		1226 Heart Butte K-12 Schools		0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates		LE		2014	2015	2016	2017	2018
		1226 Heart Butte K-12 Schools		0.0363	0.0430	0.0436	0.0372	
Line E Five Year Average with 5% Discount		LE					2018	LE Reclaasified Rate
		1226 Heart Butte K-12 Schools					4.04%	
Line F Average of LE's contained under one School System Code (SS)							2018	SS Reclaasified Rate
	0767 Heart Butte K-12 Schools		Your Preliminary Rate by School System (SS) is:				4.04%	
			This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**37 Pondera 0768 Dupuyer Elementary**

#### 0671 Dupuyer Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	62,797.32	62,797.32	0.00	0.00	0.00	0.00
222X Educational Media Services	74.32	74.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,933.22	0.00	21,933.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,572.90	17,572.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	408.40	408.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,000.00	0.00	0.00	1,000.00	0.00	0.00
<b>Totals</b>	103,786.16	80,852.94	21,933.22	1,000.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	103,786.16					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0671 Dupuyer Elem</b>	Indirect/Direct	21,933.22 / 80,852.94	27.13%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0671 Dupuyer Elem	0.0768	0.0798	0.0984	0.1107	27.13%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0671 Dupuyer Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0671 Dupuyer Elem	0.0768	0.0798	0.0984	0.1107	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0671 Dupuyer Elem				12.10%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2018</u>	<u>SS Reclaasified Rate</u>
0768 Dupuyer Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	12.10%	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

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Line F: Average together the results from Line E.

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## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**37 Pondera 0771 Conrad Public Schools**

#### 0674 Conrad Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,995,904.23	1,995,904.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	306,586.00	306,586.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	35,363.00	35,363.00	0.00	0.00	0.00	0.00
222X Educational Media Services	151,198.47	151,198.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	121,243.64	121,243.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	300,730.53	300,730.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	163,192.56	4,347.40	151,917.66	6,927.50	0.00	0.00
26XX Operation and Maintenance of Plant Services	344,330.19	344,330.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	148,715.48	148,715.48	0.00	0.00	0.00	0.00
31XX Food Services	139,020.77	139,020.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,311.34	10,311.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,969.53	33,969.53	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	429.30	0.00	0.00	429.30	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,054.05	0.00	0.00	6,054.05	0.00	0.00
<b>Totals</b>	3,757,049.09	3,591,720.58	151,917.66	13,410.85	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,757,049.09					

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## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**37 Pondera 0771 Conrad Public Schools**

**0675 Conrad H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,113,367.01	1,113,367.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	78,452.61	78,452.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,570.19	14,570.19	0.00	0.00	0.00	0.00
222X Educational Media Services	66,985.24	66,985.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	89,255.28	89,255.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	152,900.30	152,900.30	0.00	0.00	0.00	0.00
25XX Support Services - Business	75,611.22	2,898.32	72,712.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	318,336.25	318,336.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	105,462.31	105,462.31	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	49,225.42	49,225.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	155,527.39	155,527.39	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	32,873.72	0.00	0.00	32,873.72	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	19,000.00	0.00	0.00	19,000.00	0.00	0.00
<b>Totals</b>	2,271,566.94	2,146,980.32	72,712.90	51,873.72	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,271,566.94					

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Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0674 Conrad Elem	Indirect/Direct 151,917.66 / 3,591,720.58	4.23%		
	LE 0675 Conrad H S	Indirect/Direct 72,712.90 / 2,146,980.32	3.39%		

  

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0674 Conrad Elem	0.0334	0.0301	0.0301	0.0310	4.23%
	0675 Conrad H S	0.0334	0.0301	0.0301	0.0310	3.39%

  

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0674 Conrad Elem	0.0000	0.0000	0.0000	0.0000	
	0675 Conrad H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0674 Conrad Elem	0.0334	0.0301	0.0301	0.0310	
	0675 Conrad H S	0.0334	0.0301	0.0301	0.0310	

  

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0674 Conrad Elem	3.17%	
	0675 Conrad H S	3.01%	

  

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0771 Conrad Public Schools	<b>3.09%</b>	

Your Preliminary Rate by School System (SS) is:  
This same rate is applied to both EL and HS in the same SS

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## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**37 Pondera 0775 Valier Public Schools**

#### 0679 Valier Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	649,153.00	649,153.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	24,539.08	24,539.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,716.94	8,716.94	0.00	0.00	0.00	0.00
222X Educational Media Services	100,666.20	100,666.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	92,295.00	92,295.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	88,721.09	88,721.09	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	236,874.00	236,874.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	86,369.80	86,369.80	0.00	0.00	0.00	0.00
31XX Food Services	45,340.29	45,340.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,550.46	8,550.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,175.79	13,175.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,638.16	0.00	0.00	12,638.16	0.00	0.00
<b>Totals</b>	1,367,039.81	1,354,401.65	0.00	12,638.16	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,367,039.81					

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## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**37 Pondera 0775 Valier Public Schools**

**0680 Valier H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	415,754.55	415,754.55	0.00	0.00	0.00	0.00
21XX Support Services - Students	36,661.48	36,661.48	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,404.67	4,404.67	0.00	0.00	0.00	0.00
222X Educational Media Services	77,905.95	77,905.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	86,705.84	86,705.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	83,873.49	83,873.49	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	119,092.99	119,092.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	98,152.47	98,152.47	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,633.16	20,633.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,790.52	49,790.52	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,577.02	0.00	0.00	6,577.02	0.00	0.00
<b>Totals</b>	999,552.14	992,975.12	0.00	6,577.02	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	999,552.14					

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	LE 0679 Valier Elem	Indirect/Direct	0.00 / 1,354,401.65	0.00%		
	LE 0680 Valier H S	Indirect/Direct	0.00 / 992,975.12	0.00%		

  

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	0.00%
	0680 Valier H S	0.0000	0.0000	0.0000	0.0000	0.00%

  

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	
	0680 Valier H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0679 Valier Elem	0.0000	0.0000	0.0000	0.0000	
	0680 Valier H S	0.0000	0.0000	0.0000	0.0000	

  

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0679 Valier Elem	0.00%	
	0680 Valier H S	0.00%	

  

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0775 Valier Public Schools	<b>0.00%</b>	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

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## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**37 Pondera 0778 Miami Elementary**

**0684 Miami Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	122,164.99	119,625.99	0.00	2,539.00	0.00	0.00
23XX Support Services - General Administration	22,492.97	22,492.97	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,668.86	1,668.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,419.00	0.00	0.00	2,419.00	0.00	0.00
<b>Totals</b>	148,745.82	143,787.82	0.00	4,958.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	148,745.82					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>	<b>LE 0684 Miami Elem</b>	Indirect/Direct	0.00 / 143,787.82	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0684 Miami Elem	0.0006	0.0009	0.0004	0.0005	0.00%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0684 Miami Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0684 Miami Elem	0.0006	0.0009	0.0004	0.0005	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0684 Miami Elem				0.05%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2018</u>	<u>SS Reclaasified Rate</u>
0778 Miami Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**0.05%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.